

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 879 - SB 839**

March 25, 2009

**SUMMARY OF BILL:** Defines “applicable returns” as it relates to Tobacco Master Settlement Agreement. Requires licensed agents to provide invoices and documentation to the Commissioner of Revenue for sales of all cigarettes. Requires all cigarette manufacturers operating in Tennessee to submit returns to the Attorney General.

**ESTIMATED FISCAL IMPACT:**

**State Revenue – Net Impact – Not Significant  
Increase State Expenditures – Not Significant**

Assumptions:

- Based on the response of the Department of Revenue, any net impact to state revenue or any increase to departmental expenditures as a result of this bill is considered not significant.
- Based on the response of the Office of the Attorney General, any increase to state expenditures as a result of this bill is considered not significant and can be absorbed within existing resources.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

/rnc

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